
By: ~~Delegate Eckardt~~ Delegates Eckardt and Schisler

Introduced and read first time: March 3, 2003
Assigned to: Rules and Executive Nominations
Re-referred to: Ways and Means, March 7, 2003

Committee Report: Favorable
House action: Adopted with floor amendments
Read second time: March 21, 2003

CHAPTER _____

1 AN ACT concerning

2 **Code Home Rule Counties - Development Excise Taxes**

3 FOR the purpose of altering the maximum amount per lot of a development excise tax
4 that a code home rule county is authorized to impose; providing for the
5 termination of this Act; and generally relating to authorization for code home
6 rule counties to impose a certain development excise tax.

7 BY repealing and reenacting, with amendments,
8 Article 25B - Home Rule for Code Counties
9 Section 13F
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2002 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article 25B - Home Rule for Code Counties**

15 13F.

16 (a) (1) The county commissioners of a code county, by public local law, may
17 impose a development excise tax when a subdivision lot is initially sold or transferred,
18 for financing, in whole or in part, the capital costs of additional or expanded public
19 school facilities or improvements.

1 (2) (i) Before passing a public local law imposing a development excise
2 tax or altering the amount of the tax, the county commissioners shall hold a public
3 hearing.

4 (ii) Notice of the hearing shall be published in at least one
5 newspaper of general circulation in the county not less than 3 or more than 14 days
6 before the hearing.

7 (iii) The notice shall state the subject of the hearing and the time
8 and place that the hearing will occur.

9 (3) The county commissioners shall specify and the notice shall state the
10 amount of the tax and the time during the subdivision process that the tax shall be
11 paid.

12 (4) A development excise tax imposed under this section may not exceed
13 [\$750]\$2,000 per lot.

14 (5) A development excise tax may not be imposed under this section, in a
15 county that imposes a development impact fee.

16 (b) (1) The county commissioners shall deposit development excise taxes in
17 an account known as the "educational facilities improvement fund".

18 (2) Money in the educational facilities improvement fund may only be
19 used to pay for capital projects, or for debt incurred for capital projects, for additional
20 or expanded public school facilities or improvements.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2003. It shall remain effective for a period of 1 year and, at the end of June 30,
23 2004, with no further action required by the General Assembly, this Act shall be
24 abrogated and of no further force and effect.